



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ALMA MUNICIPAL WATER UTILITY

Principal Office: 314 SOUTH MAIN STREET
P.O. BOX 277
ALMA, WI 54610

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALMA MUNICIPAL WATER UTILITY**Utility Address:** 314 SOUTH MAIN STREET

P.O. BOX 277

ALMA, WI 54610

When was utility organized? 1/1/1982**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS. LINDA TORGERSON**Title:** CITY CLERK**Office Address:**

314 SOUTH MAIN STREET

P.O. BOX 277

ALMA, WI 54610

Telephone: (608) 685 - 3330**Fax Number:** (608) 685 - 4935**E-mail Address:** cityalma@mwt.net

Individual or firm, if other than utility employee, preparing this report:

Name: ERIC M. DAVIDSON**Title:** CPA**Office Address:** BAUMAN ASSOCIATES, LTD.

4229 SOUTHTOWNE DR

P.O. BOX 1225

EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001 EXT 113**Fax Number:** (715) 834 - 2774**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR. GARY RUFF**Title:** CHAIRPERSON**Office Address:**

314 SOUTH MAIN STREET

P.O. BOX 277

ALMA, WI 54610

Telephone: (608) 685 - 3330**Fax Number:** (608) 685 - 4935**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: ERIC M. DAVIDSON**Title:** CPA**Office Address:** BAUMAN ASSOCIATES, LTD.

4229 SOUTHTOWNE DR

P.O. BOX 1225

EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001 EXT 113**Fax Number:** (715) 834 - 2774**E-mail Address:****Date of most recent audit report:** 3/10/2005**Period covered by most recent audit:** DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: DAVE BAUM**Title:****Office Address:**

314 SOUTH MAIN STREET

P.O. BOX 277

ALMA, WI 54610

Telephone: (608) 685 - 3330**Fax Number:** (608) 685 - 4935**E-mail Address:**

Name of utility commission/committee: ALMA UTILITY COMMISSION

Names of members of utility commission/committee:

MR DAVID EARNEY, BOARD MEMBER

MS VICKY PETTY, BOARD MEMBER

MR GARY RUFF, CHAIRPERSON

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	72,403	72,116	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,426	54,079	2
Depreciation Expense (403)	6,857	6,990	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,003	6,411	5
Total Operating Expenses	57,286	67,480	
Net Operating Income	15,117	4,636	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,117	4,636	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	0	
Total Income	15,117	4,636	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(216)	0	11
Other Income Deductions (426)	317	73	12
Total Miscellaneous Income Deductions	101	73	
Income Before Interest Charges	15,016	4,563	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	15,016	4,563	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	82,938	65,621	19
Balance Transferred from Income (433)	15,016	4,563	20
Miscellaneous Credits to Surplus (434)	4,738	12,754	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	102,692	82,938	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	72,403		72,403	1
Total (Acct. 400):	72,403	0	72,403	
Operation and Maintenance Expense (401):				
Derived	44,426		44,426	2
Total (Acct. 401):	44,426	0	44,426	
Depreciation Expense (403):				
Derived	6,857		6,857	3
Total (Acct. 403):	6,857	0	6,857	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	6,003		6,003	5
Total (Acct. 408):	6,003	0	6,003	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	15,117	0	15,117	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

NONE	0	0	0	10
Total (Acct. 419):	0	0	0	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water			0	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	0	0	0

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(216)	[REDACTED]	(216) 13
NONE	0	0	0 14
Total (Acct. 425):	(216)	0	(216)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	317	317 15
NONE	0	0	0 16
Total (Acct. 426):	0	317	317
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(216)	317	101

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	15,333	(317)	15,016
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	74,995	7,943	82,938 23
Total (Acct. 216):	74,995	7,943	82,938
Balance Transferred from Income (433):			
Derived	15,333	(317)	15,016 24
Total (Acct. 433):	15,333	(317)	15,016
Miscellaneous Credits to Surplus (434):			
FORGIVENESS OF PROPERTY TAX EQUIVALENT	4,738	0	4,738 25
Total (Acct. 434):	4,738	0	4,738
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	95,066	7,626	102,692

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	72,403	0	0	0	72,403	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	72,403	0	0	0	72,403	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	297,027	293,628	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	115,713	112,446	2
Net Utility Plant	181,314	181,182	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,133	11,692	6
Special Funds (125)	0	0	7
Total Other Property and Investments	13,133	11,692	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	53,669	85,854	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,824	12,780	11
Other Accounts Receivable (143)	145	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,762	0	14
Materials and Supplies (150)	3,138	3,235	15
Prepayments (165)	947	259	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	91,485	102,128	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	285,932	295,002	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	159,679	159,679	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	102,692	82,938	23
Total Proprietary Capital	262,371	242,617	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	51,532	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	51,532	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	350	853	28
Payables to Municipality (233)	19,109	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	19,459	853	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,102	0	36
Total Deferred Credits	4,102	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	285,932	295,002	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	293,628	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	284,693	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	12,334	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	297,027	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	111,005	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	4,708	0	0	0	12
Total Accumulated Provision	115,713	0	0	0	
Net Utility Plant	181,314	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	108,055				108,055	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	6,857				6,857	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	411				411	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,268	0	0	0	7,268	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	4,318				4,318	21
					0	22
					0	23
					0	24
Total debits	4,318	0	0	0	4,318	25
Balance end of year (110.1)	111,005	0	0	0	111,005	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.57%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	4,391				4,391	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	317				317	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	317	0	0	0	317	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	4,708	0	0	0	4,708	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.57%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,138	3,235	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,138	3,235	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	159,679	1
Changes during year (explain):		2
Balance end of year	159,679	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WAGES AND OVERHEAD PAID BY MUNICIPALITY	12/31/2000	00/00/0000	0.00%		1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,003	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	6,003	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,438	7
PSC Remainder Assessment	83	8
Other (explain):		
PROPERTY TAX EQUIVALENT	4,482	9
Total payments and other debits	6,003	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DUE FROM SEWER UTILITY	13,133	2
Total (Acct. 124):	13,133	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,824	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,824	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
RECONNECT FEES	145	11
Total (Acct. 143):	145	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION CHARGE TO MUNICIPALITY	17,762	12
Total (Acct. 145):	17,762	
Prepayments (165):		
PREPAID INSURANCE	294	13
PREPAID COMPUTER SUPPORT FEES	653	14
Total (Acct. 165):	947	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
ALLOCATION OF WAGES, BENEFITS, INSURANCE AND PAYROLL TAXES TO UTILITY	19,109	17
Total (Acct. 233):	19,109	
Other Deferred Credits (253):		
Regulatory Liability	4,102	18
NONE		19
Total (Acct. 253):	4,102	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	286,318	0	0	0	286,318	1
Materials and Supplies	3,186	0	0	0	3,186	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	109,530	0	0	0	109,530	4
Customer Advances for Construction					0	5
Regulatory Liability	2,051	0	0	0	2,051	6
					0	7
Average Net Rate Base	177,923	0	0	0	177,923	
Net Operating Income	15,117	0	0	0	15,117	8
Net Operating Income as a percent of						
Average Net Rate Base	8.50%	N/A	N/A	N/A	8.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	4,318	0	0	0	4,318	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	216				216	4
Other (specify): NONE					0	5
Balance End of Year	4,102	0	0	0	4,102	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	71,165	71,048	1
Total Sales of Water	71,165	71,048	
Other Operating Revenues			
Forfeited Discounts (470)	164	142	2
Other Water Revenues (474)	1,074	926	3
Total Other Operating Revenues	1,238	1,068	
Total Operating Revenues	72,403	72,116	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	25,029	35,390	4
General Operating Expenses (680-690)	19,397	18,689	5
Total Operation and Maintenance Expenses	44,426	54,079	
Other Operating Expenses			
Depreciation Expense (403)	6,857	6,990	6
Amortization Expense (404)		0	7
Taxes (408)	6,003	6,411	8
Total Other Operating Expenses	12,860	13,401	
Total Operating Expenses	57,286	67,480	
NET OPERATING INCOME	15,117	4,636	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	453	37	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	453	37	
Metered Sales to General Customers (461)				
Residential	222	8,211	25,980	4
Commercial	74	4,998	12,188	5
Industrial	3	8,949	11,145	6
Total Metered Sales to General Customers (461)	299	22,158	49,313	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		17,762	8
Other Sales to Public Authorities (464)	13	2,128	4,053	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	314	24,739	71,165	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	17,762	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	17,762	
Forfeited Discounts (470):		
Customer late payment charges	164	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	164	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	774	7
Other (specify): RECONNECT FEES	300	8
Total Other Water Revenues (474)	1,074	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	9,412	14,830	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,354	3,574	3
Chemicals (630)		1,324	4
Supplies and Expenses (640)	8,874	7,551	5
Repairs of Water Plant (650)	2,036	6,442	6
Transportation Expenses (660)	1,353	1,669	7
Total Plant Operation and Maintenance Expenses	25,029	35,390	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,262	8,024	8
Office Supplies and Expenses (681)	841	480	9
Outside Services Employed (682)	1,765	1,250	10
Insurance Expense (684)	1,563	1,300	11
Employees Pensions and Benefits (686)	6,878	7,589	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	88	46	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	19,397	18,689	
Total Operation and Maintenance Expenses	44,426	54,079	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	ALL TO WATER EXCEPT FOR METER ALLOCATION TO SEWER	4,738	4,738	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	AVERAGE METER INVESTMENT	256	256	2
Net property tax equivalent		4,482	4,482	
Social Security		1,438	1,850	3
PSC Remainder Assessment		83	79	4
Other (specify): NONE			0	5
Total tax expense		6,003	6,411	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250257				3
County tax rate	mills		8.712134				4
Local tax rate	mills		6.933929				5
School tax rate	mills		11.113674				6
Voc. school tax rate	mills		2.034344				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.044338				10
Less: state credit	mills		1.336154				11
Net tax rate	mills		27.708184				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.933929				14
Combined School Tax Rate	mills		13.148018				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.081947				17
Total Tax Rate	mills		29.044338				18
Ratio of Local and School Tax to Total	dec.		0.691424				19
Total tax net of state credit	mills		27.708184				20
Net Local and School Tax Rate	mills		19.158098				21
Utility Plant, Jan. 1	\$	293,628	293,628				22
Materials & Supplies	\$	3,235	3,235				23
Subtotal	\$	296,863	296,863				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	296,863	296,863				26
Assessment Ratio	dec.		0.799178				27
Assessed Value	\$	237,246	237,246				28
Net Local & School Rate	mills		19.158098				29
Tax Equiv. Computed for Current Year	\$	4,545	4,545				30
Tax Equivalent per 1994 PSC Report	\$	4,738					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	4,738					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	36,298		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	36,298	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,946	1,206	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	49,768		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	60,714	1,206	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,679		22
Water Treatment Equipment (332)	11,944		23
Total Water Treatment Plant	18,623	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			36,298	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	36,298	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			12,152	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			49,768	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	61,920	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			6,679	22
Water Treatment Equipment (332)			11,944	23
Total Water Treatment Plant	0	0	18,623	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,631		26
Transmission and Distribution Mains (343)	52,302		27
Fire Mains (344)	0		28
Services (345)	24,488		29
Meters (346)	31,983		30
Hydrants (348)	28,951		31
Other Transmission and Distribution Plant (349)	106		32
Total Transmission and Distribution Plant	139,511	0	
GENERAL PLANT			
Land and Land Rights (370)	150		33
Structures and Improvements (371)	23,764		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,687		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,309	2,193	38
Other Tangible Property (390)	5,888		39
Total General Plant	32,798	2,193	
Total utility plant in service directly assignable	287,944	3,399	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	287,944	3,399	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			50 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(97)	1,534 26
Transmission and Distribution Mains (343)		(3,353)	48,949 27
Fire Mains (344)		0	0 28
Services (345)		(1,344)	23,144 29
Meters (346)			31,983 30
Hydrants (348)		(1,856)	27,095 31
Other Transmission and Distribution Plant (349)			106 32
Total Transmission and Distribution Plant	0	(6,650)	132,861
GENERAL PLANT			
Land and Land Rights (370)			150 33
Structures and Improvements (371)			23,764 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,687 36
Transportation Equipment (373)			0 37
Other General Equipment (379)		5,888	9,390 38
Other Tangible Property (390)		(5,888)	0 39
Total General Plant	0	0	34,991
Total utility plant in service directly assignable	0	(6,650)	284,693
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(6,650)	284,693

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	89		26
Transmission and Distribution Mains (343)	2,863		27
Fire Mains (344)	0		28
Services (345)	1,147		29
Meters (346)	0		30
Hydrants (348)	1,585		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,684	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	5,684	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	5,684	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		97	186 26
Transmission and Distribution Mains (343)		3,353	6,216 27
Fire Mains (344)			0 28
Services (345)		1,344	2,491 29
Meters (346)			0 30
Hydrants (348)		1,856	3,441 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	6,650	12,334
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	6,650	12,334
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	6,650	12,334

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,996	1,996	1
February			2,498	2,498	2
March			2,117	2,117	3
April			2,126	2,126	4
May			2,419	2,419	5
June			2,704	2,704	6
July			3,027	3,027	7
August			2,831	2,831	8
September			2,798	2,798	9
October			2,722	2,722	10
November			2,224	2,224	11
December			2,108	2,108	12
Total annual pumpage	0	0	29,570	29,570	
Less: Water sold				24,739	13
Volume pumped but not sold				4,831	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				370	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				370	19
Volume pumped but unaccounted for				4,461	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				209	23
Date of maximum: 8/5/2004					24
Cause of maximum:					25
Malfunction of SCADA system.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 2/15/2004					27
Total KWH used for pumping for the year				39,818	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FIRE STATION - 310 MAIN STREET	#1	400	10	300,000	Yes	1
NORTH SIDE OF CITY HALL	#2	480	12	450,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	WELL #1	WELL #2		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	FAIRBANKS		5
Year Installed	1989	1963		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	275		8
Pump Motor or Standby Engine Mfr	CROWN	FAIRBANKS		9
Year Installed	1989	1963		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1928		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons (actual)	158,565		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	0	0	0	0	0
M	D	6.000	8,280	0	0	0	8,280
M	D	8.000	8,085	0	0	0	8,085
M	D	10.000	1,080	0	0	0	1,080
Total Within Municipality			17,445	0	0	0	17,445
Total Utility			17,445	0	0	0	17,445

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	271	0	0	0	271	5	1
M	1.000	5	0	0	0	5	0	2
M	1.500	2	0	0	0	2	0	3
M	2.000	4	0	0	0	4	0	4
P	6.000	1	0	0	0	1	0	5
Total Utility		283	0	0	0	283	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	308	0	0	0	308	0	1
1.000	5	0	0	0	5	0	2
1.500	2	0	0	0	2	0	3
2.000	5	0	0	0	5	0	4
4.000	1	0	0	0	1	0	5
6.000	2	0	0	0	2	0	6
Total:	323	0	0	0	323	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	212	72	0	6	0	18	308	1
1.000	0	2	0	2	0	1	5	2
1.500	0	0	1	1	0	0	2	3
2.000	0	3	0	2	0	0	5	4
4.000	0	0	0	1	0	0	1	5
6.000	0	0	2	0	0	0	2	6
Total:	212	77	3	12	0	19	323	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	35				35	2
Total Fire Hydrants	35	0	0	0	35	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	35
Number of distribution system valves end of year:	18
Number of distribution valves operated during year:	16

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Operation and maintenance wages are down simply because less time was charged here. Actual time per time cards is charged by the Utility's personnel.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The adjustments are being made to correct prior year allocation to CIAC financed plant - the exact reclassifications show as additions on that schedule. This is in response to the PSC annual review e-mail.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

See note on Utility Financed schedule.

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

The Utility's policy is to replace the meters every 20 years, therefore testing is not done.

Explain program for replacing or testing meters 1" or smaller.

All were replaced in 2001 and the policy is to replace every 20 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The Utility has 2 station meters and these are tested every two years.
